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April 4, 2011

**Via ECF & Email: [SCC.chambers@nysb.uscourts.gov](mailto:SCC.chambers@nysb.uscourts.gov)**

Hon. Judge Shelley C. Chapman  
United States Bankruptcy Court  
for the Southern District of New York  
Courtroom 610  
One Bowling Green  
New York, NY 10004-1408.

Re: In Re: A.T. REYNOLDS & SONS, INC.,  
dba Leisure Time Spring Water, Debtor  
Case No. 08-37739(SCC)  
Our File No. 03264-57561

Dear Judge Chapman:

This firm represents Chapter 11 Debtor in case 08-37739(CGM)(SCC). I enclose for the Court's reference the Memorandum and Order of the Hon. William H. Pauley, III dated March 18, 2011.

As the Court may recall, the assets and business of this Debtor were auctioned and sold on March 27, 2009 in accord with 11 USC §363. Thereafter, the Debtor filed a motion to dismiss the Chapter 11 Case. *See*, Bankruptcy ECF Docket No. 195. However, the Court had refrained from granting that motion given satellite litigation involving Wells Fargo Bank by way of mediation before Judge Morris. It appears that Judge Pauley's Memorandum and Order has finally disposed of that litigation. Since the issue involving Wells Fargo was instigated by the Bankruptcy Court's own Order to Show Cause and was resolved in favor of Wells Fargo, it does not appear likely that the Order will be disturbed or any appeal taken. Accordingly, there does not seem to be any impediment to the granting of the Debtor's motion to dismiss this case.

Hon. Judge Shelley C. Chapman  
April 4, 2011  
Page 2

Therefore, by this letter, it is respectfully requested that the Court grant the Debtor's motion to dismiss the case. A proposed Order to that effect has been emailed to Chambers. Thank you for your attention to this matter.

All interested parties will receive ECF notice of this letter.

Respectfully submitted,

*/s/Nicholas A. Pascale*

NICHOLAS A. PASCALE

NAP/lf/62251  
Enclosure